

ITG News



Keeping First Nations Informed

Indian Tribal
Governments

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New Compliance Unit to Debut

Fiscal Year 2009 has closed with a number of significant changes in ITG operations. As many may be aware, the federal budget provided for increased staffing for the IRS as a whole, and ITG was pleased to be able to hire 17 new employees over the past four months. This staffing not only allowed us to replace many employees who had retired or otherwise departed, but actually allowed us to increase our resources in some geographic areas where we had need.

The budget also permitted us to create the "Government Entities Compliance Unit" (GECU), a new function that will be based at our Ogden campus. This unit has already begun work to address compliance issues involving tax exempt bonds, but in the near future they will be undertaking some initiatives directly involving tribal governments. An experienced ITG Specialist is serving as a coordinator for these efforts, and will be assisting with staff training. The ITG Director will also be closely involved.

At present, the GECU is studying a number of initiatives, including following up with tribes where tax deposits have been made but no return has been filed, working with tribes to complete and submit delinquent returns, and conducting assessments of potential areas for outreach and education.

The new unit will not affect the ability of tribes to work directly with their assigned ITG Specialist. That designee will remain the principal point of contact for tribes on any federal tax administration matter, and can also be consulted on any inquiry received from the GECU.

Consultation Listening Meetings

Our appreciation to everyone who attended the FY 2009 meetings held in Anchorage, Washington D.C. Tulsa, and Albuquerque. Your input is a valuable part of our planning and operations. Our tentative meetings for FY 2010 are listed below. Watch the ITG web site and future editions of ITG News for the specific dates and locations.

Tentative Consultation Listening Meetings for FY 2010

California

Minnesota

Nevada

Western Oklahoma



...the GECU will help address compliance issues, but will not affect the ability of tribes to work with the assigned ITG Specialist...

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Update on Customer Satisfaction Survey

We recently began tabulating the results from the FY 2009 Customer Satisfaction Survey. We received 211 responses, a record number. We appreciate everyone's time taken to complete and return the survey form.

As in past years, we will publish a report on the findings from the survey, and will post it to the ITG landing page at www.irs.gov/tribes. We will also convene a team to review the results and determine any actions that ITG can undertake to address concerns raised, or to strengthen the areas that tribes value. Past actions have included increased outreach, web site enhancements, improved communication processes, and assistance in mitigating penalties.

The eventual actions to be undertaken during FY 2010 will be highlighted in future editions of ITG News.

Top Five Bank Secrecy Act Casino Issues

Many tribes have entities subject to the Bank Secrecy Act (BSA), in particular those who operate gaming establishments. ITG provides limited outreach and education on BSA issues, and the Small Business/Self-Employed Division conducts examinations on this area.

The following list reflects common audit issues identified on current BSA casino examinations. It should be noted that this is universal to all gaming operations, not just those that are operated by tribes:

- Failure to create due diligent procedures for mismatched SSNs as identified by the Enterprise Computing Center—Detroit on filed currency transaction reports
- Failure to create due diligent procedures when presented with post office box numbers as permanent addresses for BSA required records or reports
- Failure to adequately use all available information when required for BSA compliance
- Failure to adequately use automated data processing to aid in assuring BSA compliance
- Inaccurate and incomplete currency transaction reports and suspicious activity reports.

Your assigned ITG Specialist is available to assist with these areas if you have any questions, or believe you need further training. ITG can also conduct a BSA Compliance Check to assist a tribe in identifying specific program weaknesses that may exist.



Identity Theft Attempts Continue

Tribes and tribal members continue to receive e-mails regarding alleged refunds that are due, or that tribes and tribal members are exempt from federal income tax. The messages often purport to come from the Internal Revenue Service. These e-mail messages are not only false, but most importantly represent attempts at identity theft. They are commonly known as “phishing”.

There are several ways you can determine these messages are false:

- The IRS does not send any confidential tax information by e-mail on the Internet. Since it is not a secure communication system, we simply cannot use it to transmit personal information. Thus these messages would never originate from the IRS, even if the sender uses the IRS name or an “[irs.gov](#)” e-mail extension.
- The messages often contain serious spelling errors, including one that recently misspelled the word “[Service](#)” in our agency name.
- The recipient is asked to complete a form that has a legitimate IRS form name, but is not that form. Recipients can always access IRS forms through the [www.irs.gov](#) web site, and then can compare the actual form to the version provided in the e-mail. You will readily see the difference, or may even discover that there is no actual IRS form number that matches the one you have been provided.
- The recipient is asked to provide personal information that the IRS would never seek. This often includes bank account numbers and PINs, ostensibly so the sender can deposit money owed to the recipient of the e-mail. A PIN is not required for making a deposit to a bank account, and the IRS would never ask for that information since only the bank routing and account number are required for a direct deposit.
- Many of these attempts at identity theft ask the recipient to fax a completed form to a long distance telephone number. These are generally fax forwarding services, where your faxed information is immediately relayed elsewhere, often offshore beyond the reach of regulators and law enforcement.

Do not respond to these solicitations. Instead, please report them to your assigned ITG Specialist who in turn will report it to the IRS office that investigates “phishing”. We will also ensure that other tribes that might be subject to these efforts are aware of the latest versions of identity theft.

Reporting Abuses/Schemes

We continue to work with tribes and tribal officials to address financial abuses and schemes being promoted in Indian country. Working together can help ensure the integrity of tribal finances, and eliminate the threats posed by individuals with schemes that appear “too good to be true” and often are. If you are aware of financial impropriety, or of a promoter advocating a scheme that appears highly suspect, you can contact the ITG Abuse Detection and Prevention Team at (405) 297-4407, or via e-mail at tege.itg.schemes@irs.gov



Update on Tribal Economic Development Bonds

The Internal Revenue Service has allocated authority to issue Tribal Economic Development Bonds under the American Recovery and Reinvestment Act of 2009.

In [Notice 2009-51](#), the IRS solicited applications for the allocation of \$2 billion of national bond volume limitation authority (volume cap) to issue Tribal Economic Development Bonds under section 7871(f) of the Internal Revenue Code. Section seven of the notice provides that the volume cap is to be allocated in at least two tranches, the first of which would not exceed \$1 billion in total with a \$30 million limitation per Indian tribal government.

The IRS received 58 applications requesting a total of \$1,329,487,364.88 in volume cap available under the first tranche. Pursuant to the notice, the IRS allocated pro rata amounts of volume cap to the projects described in the applications such that the total amount allocated under the first tranche did not exceed \$1 billion.

For those applicants who elected to consent to public disclosure, the IRS released an [allocation schedule](#) showing the names of the Indian tribal governments, the types and locations of the projects described in the applications and the amounts of the awarded allocations.

The Second Allocation will address the remaining \$1 billion for qualified projects for which applications meeting the requirements have been filed with the IRS on or before January 1, 2010. If the total amount of volume cap requested in all applications received on or before that date does not exceed the \$1 billion, then each applicant will be allocated the amount of volume cap requested and any volume cap remaining may be available for allocation by the IRS as part of an allocation process to be announced by the IRS at some future date. If the total amount of volume cap requested in all applications received on or before January 1, 2010 exceeds \$1 billion, then each applicant will be allocated the amount of volume cap requested reduced pro rata such that the total amount allocated does not exceed the \$1 billion.

Applicants must include a description of the project, or any related project, for which a prior allocation was made, as well as the name of the applicant that received the allocation. For this purpose, related projects include facilities that are owned by the same Indian tribal government, a political subdivision of the Indian tribal government, or an entity controlled by the Indian tribal government, which are (i) located at or near the same site, and (ii) are integrated, interconnected, or directly or indirectly dependent on each other based on all the facts and circumstances.

Employee Tip Income Program Questions

ITG has a full-time Tip Coordinator to assist you with any questions about tip reporting agreements. If you are interested in securing a Tip Agreement, have questions concerning your existing agreement, or have received a notice about tip reporting responsibilities that is unclear, please contact Suzanne Perry at (602) 636-9181.



Scholarship Payments: How are these Reported Taxable, Nontaxable or a Combination?

It is that time of year again. College and University classes have begun. Scholarships have been paid out. The question is "Are the scholarships taxable to the recipients?" A scholarship is generally an amount paid for the benefit of a student at an educational institution to aid in the pursuit of studies. However, only the amounts paid for qualified tuition may be excluded from the recipient's gross income. The student can be either an undergraduate or graduate candidate.

A qualified scholarship is defined as any amount expended for "qualified tuition and related expenses." Qualified tuition and related expenses are tuition and fees required for the enrollment or attendance of a student at an educational institution, fees, books, supplies and equipment required for courses of instruction at such educational organization. The amounts paid as Scholarships that exceeds the above mentioned expenses are reportable as Scholarship income by the student on their Form 1040 as taxable scholarships. This is reportable by the student regardless of whether a statement is issued to the student.

****A scholarship award may be fully tax free if it is part of a tribal program that is based on financial need. Tribes with such programs should review existing Service rulings in this area, and should consult with their [ITG Specialist](#). Whether such a program exists or not, a scholarship is tax-free only if:**

- 1) the student is a candidate for a degree at an institution, and
- 2) the grant is a qualified scholarship.

See [Publication 970](#), *Tax Benefits for Education*, and [Publication 15](#), *Circular E, Employer's Tax Guide*, for more information.

Deadline for Filing the 2008 Individual Income Tax Return: Ends on October 15, 2009

Did you file an extension and still have not filed your 2008 Federal Income Tax return? The Volunteer Income Tax Assistance (VITA) Program offers free tax help to low-to moderate income (generally \$49,000 and below) people who cannot prepare their own tax returns. Certified volunteers sponsored by various organizations receive training to help prepare basic tax returns in communities across the country. VITA sites are generally located at community and neighborhood centers, libraries, schools, shopping malls, and other convenient locations. Most locations also offer free electronic filing. To locate the nearest VITA site, call 1-800-829-1040.

Are you interested in becoming a VITA volunteer? Please contact your assigned ITG Specialist since we have numerous VITA locations at tribal sites on the reservations in Arizona. Are you interested in opening a VITA site on your reservation? Now is the time to work with your assigned ITG Specialist to make this a reality. You are not limited to volunteering at tribal VITA sites, almost every community has a VITA location and needs volunteers to assist with the preparation and the filing of individual income tax returns.



FinCEN to Implement SAR Acknowledgements and Validations for BSA E-Filing Submissions

On September 12, 2009, the Financial Crimes Enforcement Network (FinCEN) will implement Suspicious Activity Report (SAR) Acknowledgements for Bank Secrecy Act Electronic Filing (BSA E-Filing) submissions. This functionality will give BSA E-Filers a Document Control Number (DCN) as an acknowledgement of receipt for a submitted SAR. Acknowledgements will be available for all SAR form types: Suspicious Activity Report by Depository Institutions (SAR-DI), Suspicious Activity Report by the Securities and Futures Industries (SAR-SF), Suspicious Activity Report by Casinos and Card Clubs (SAR-C), and Suspicious Activity Report by Money Services Businesses (SAR-MSB).

The BSA E-Filing system will offer filers a self-enrollment feature to allow them to register to receive SAR Acknowledgement files when they are ready to begin processing. There is no enrollment deadline at this time; however, FinCEN strongly encourages filers to enroll to receive this critical feedback.

FinCEN has developed a [SAR Acknowledgements and Validations Questions and Answers Guide](#) document, which provides filers with the information needed to make required changes for SAR Acknowledgement file processing. It is available on the BSA E-Filing Web site. FinCEN has also revised the [BSA E-Filing Electronic Filing Requirements](#), which include new SAR Acknowledgement file record formats and SAR Validation error codes and descriptions.

Please note, the SAR Acknowledgement functionality is only available for SAR filings submitted electronically via the BSA E-Filing system. SAR filings submitted via paper are not acknowledged. In December 2009, FinCEN will implement SAR Validations, which will allow the BSA E-Filing system to validate SAR documents and provide filers with feedback on the quality of their submissions.

Please direct questions about the SAR Acknowledgements functionality to the BSA E-Filing System Help Desk at 1-888-827-2778 (option 6) or via email at BSAEFiling-Help@notes.tcs.treas.gov. The Help Desk is available Monday through Friday 8 a.m. - 6 p.m. ET. The BSA E-Filing homepage is located at <http://bsaefiling.fincen.treas.gov/>.



Sign-up For Gaming Seminar in Albuquerque, NM: Please RSVP no later than October 14, 2009

ITG is committed to providing superior service to all of our tribal customers. As part of this continued customer service, a gaming seminar for the New Mexico and Colorado tribally owned casinos. The training schedule is:

Date of the Training: October 21, 2009
Time of the training is: 8:00am to 4:30pm
Address for the Training: Internal Revenue Service
5338 Montgomery Blvd, NE,
Albuquerque, NM 87109-1311

Topics include: Form W-2G (Certain Gambling Winnings), Form 1099-MISC (Miscellaneous Income for Prizes and Awards), Form 1042-S 9Foreign Person's US Source Income Subject to Withholding), Tip Reporting Compliance—Form 8027 (Employer's Annual Information Return of Tip Income and Allocated Tips), TRDA (Tip Rate Determination Agreement) and GITCA (Gaming Industry Tip Compliance Agreement).

To register for this class, you need to submit the following information via E-mail to:

Jimmy.C.Crook@irs.gov

- Your full name or the full name of the person attending the training
- Your business address and entity name
- Your telephone number and fax number
- Your E-mail address

Registration is limited to the first 32 participants from New Mexico and Colorado casinos (Maximum 2 per Casino), so please e-mail to Jimmy Crook by **October 14, 2009 or EARLIER**, to register for this gaming seminar.

A gaming seminar is in the planning stages for the Arizona casinos. If you have location in mind to conduct this training or if you are interested in receiving a local presentation for your tribe's or casino's employees for a gaming seminar, Title 31 training or any other federal tax related topics, please contact your assigned ITG Specialist or the Southwest Group Manager, Lonnnette Graham. Southwest ITG contact information is provided on Page 12.

Self-Assess Your Federal Tax Compliance Risks

Tribal entities can self-assess their federal tax compliance and work with ITG to address any problems they uncover. Information on the program is available through the "[Self Assess Tribal Tax Compliance](#)" link on the right-hand of the ITG web site landing page at www.irs.gov/tribes, or you can make an inquiry about the program via e-mail to tege.itg.tefac@irs.gov



Message from the Director

As the federal government embarks on FY 2010, the office of Indian Tribal Governments enters its second decade of existence. Many people questioned the commitment of the IRS to retain this office when it was initially established, but we have successfully maintained the staffing and support necessary to address the unique federal tax administration issues for our First Nations, along with the expertise needed to meet their unique legal and cultural issues.

It has been a fast-paced decade. Not only has the world and our country changed dramatically; ITG has changed greatly as well. While we have maintained a fairly stable workforce, we have experienced significant turnover. Yes, tribes are not the only governments that see employees come and go.

Our current workforce is 74, but only 18 of our current staff have been with us since 2000. While the changes have been gradual, retirements and other job opportunities have led to major staffing changes over time.

Hopefully many of these changes have been transparent to you. Successful organizations are based on processes, not people. I believe we have created work processes that have allowed us to continue seamless operations despite the changes in personnel. Hopefully tribes agree with that, and have not experienced any problems when assigned ITG Specialists have departed.

We begin FY 2010 with 17 new employees, the largest number of new hires in ITG since 2001. They bring new energy and new ideas, which I plan to embrace. This means that many tribes will be meeting new ITG Specialists, and if your tribe has a newly assigned ITG Specialist, you should have received a letter of introduction. However, I also encourage you to visit the listing of ITG Specialists which can be located under the "Contacting ITG" link in the left border of our landing page at www.irs.gov/tribes.

Of course, I am always available to listen to any ideas, suggestions, and concerns, at christie.jacobs@irs.gov, or at (202) 283-9800.

Christie Jacobs



Tax News For You!

Individual Tribal Member Information

Update on First Time Home Buyer Tax Credit

First-time Homebuyer Credit - The new law raises the current maximum \$7,500 first-time homebuyer tax credit to \$8,000, and extends it at that level through **November 30, 2009**. *It also eliminates any required repayment to the IRS as long as the house is not sold within 36 months of purchase.* These enhancements apply to purchases of a principal residence by a first-time homebuyer after December 31, 2008. Purchases completed on or after April 9, 2008 and before January 1, 2009 continue to be governed by the original first-time homebuyer credit enacted last year. The credit phases out for taxpayers with adjusted gross income in excess of \$75,000 (\$150,000 in the case of a joint return).

A policy change announced by the U.S. Housing and Urban Development agency provides home buyers with quicker access to the first time home buyer **tax credit** of up to \$8,000. Buyers would be free to put the funds toward closing costs and a portion of their down payment. This can assist buyers who may not have been able to otherwise purchase and can help buyers get a lower interest rate.

FHA approved lenders, certain non-profits, and governmental agencies are allowed to 'monetize'/purchase (short term loan) up to the full amount of the tax credit so borrowers can immediately apply the funds. There are several limitations and conditions, including (but not limited to) the following:

- The loan must be an FHA loan.
- The short term loan can't be used for the minimum 3.5 percent down payment FHA loans require (personal savings and/or gifts from relatives).
- The tax credit advance, when combined with the FHA insured first mortgage, may not result in cash back to the borrower.
- The second lien may not exceed the total amount needed for the down payment, closing costs, and prepaid expenses.
- Other limitations and conditions apply, including gross income caps. Home buyers are urged to consult a professional.

Home buyers should be aware of mortgage scams and carefully compare benefits and costs when seeking tax credit monetization services. Lenders are limited on what they can charge to facilitate the bridge loans (i.e. generally no more than 2.5% of the expected tax credit, which would not exceed \$200). You can research this topic further by going to the HUD website at WWW.HUD.GOV/FHA and/or calling 1-800-CALL-FHA (225-5342).



Use Caution when Making Payment to Limited Liability Companies

There is a fairly common misconception that all entities that are formed as an Limited Liability Company (LLC) are incorporated. An LLC may be a sole proprietor, a partnership, or a corporation. If the payee name of an LLC does not indicate that this is a corporation, then withholding would apply on the payment. The current back-up withholding rate is 28% of the payment for services. For further information on LLC's, please refer to the Internal Revenue Service (IRS) Publication 3402, "*Tax Issues for Limited Liability Companies*". Do not forget about the exception for corporate medical and attorney service providers — payments made to these entities even if the entity is a corporation require the issuance of a Form 1099-MISC filing and the securing of the Taxpayer Identification Number (TIN) prior to making the payment.

Payments to Foreign Corporations: These Payments Are Not Treated the Same as US Corporations

In a previous edition of the Southwest newsletter there was a discussion of the 1042, *Annual Withholding Tax Returns for U.S. Source Income of Foreign Persons*, Initiative. **Foreign corporations** are not exempt from Form 1042-S withholding and filing. The general Form 1099-MISC, *Miscellaneous Income*, corporate exemption for domestic payees does not apply to foreign entities otherwise subject to Form 1042-S, *Foreign Person's US Source Income Subject to Withholding* filing and withholding provisions.

An inquiry recently was submitted related to the purchase from a Canadian Corporation. The purchase did not require the Form 1042-S to be issued. However, the contract included a provision for the warranty and installation of the equipment purchased. The warranty and installation were services being provided by the foreign corporation. Further investigation of these services determined that the tribe was required to withhold 30% for these services. The payment is reportable on a Form 1042-S. Income tax withholding in the amount of 30% was deemed applicable on this payment.

The tribe's inquiry resulted in the payment being properly reported with the withholding being made on the Form 1042. Had the payment to the foreign corporation not been questioned, then the tribe could have been liable for the 30% withholding that had not been withheld from this vendor. Under the Form 1042-S initiative, these are the type of payments that are being reviewed. Don't be caught off guard by a payment made to a foreign corporation.

Form 1042 deposit and filing requirements are different from the Form 945 deposit rules. The deposit requirements for the Form 1042 have a much lower threshold (i.e., \$200 and \$2,000 rules). It is incumbent upon the Tribe to familiarize itself with these withholding, deposit, and filing requirements to avoid liabilities (see Instructions with the Form 1042). If you would like to clarify how these Form 1042 provisions impact the payments made to your vendors at your tribe, we encourage you to contact your ITG Specialist.



EFTPS: The Electronic Federal Tax Payment System



A Secure Way to Pay All Your Federal Taxes

EFTPS, the Electronic Federal Tax Payment System, is a tax payment system provided free by the U.S. Department of the Treasury. Federal tax deposits can be made electronically via the Internet or phone 24/7. Visit [EFTPS](#) to enroll.

EFTPS is:

- Secure
- Fast
- Accurate
- Convenient
- Easy to Use
- Helps Reduce Penalties

EFTPS via the Internet is a secure government web site that uses the highest level of security available. Every user must have a secure Internet browser with 12-bit encryption in order to access the site. To log on to the system, an enrolled user must be authenticated with three pieces of unique information known only to the user. Taxpayer Identification Number, EFTPS Personal Identification Number (PIN) and the Internet Password. The combination of these three pieces of identification adds to the security of the site and the privacy of the taxpayer data.

Convenience at Your Fingertips

EFTPS offer you the convenience and flexibility of making your tax payments via the Internet or phone. By 8:00p.m. (ET) at least one calendar day in advance of the due date, you access EFTPS directly to report your tax information. You will instruct EFTPS to move the funds from your bank account to the Treasury's account for the payment of your federal taxes. The funds will not move from your account until the date you indicate. You will receive an immediate acknowledgement of your payment instructions, and your bank statement will confirm the payment was made.

Want to Avoid Penalties?

Are you incurring penalties? Do you want to eliminate penalties in the future? ITG has a "Helpful Hints to Avoid Penalties" job aid that can assist you.

It's available by ordering our "Tax Tools for Tribes" CD-Rom via e-mail at ITG.TaxTools@irs.gov.

>>>> Southwest Indian Tribal Government Specialists <<<<

Due to recent personnel changes and realignment of tribal assignments, the current Southwest ITG Specialists are listed below with their assigned tribes and pueblos. If you have a question and your assigned Specialist is not available, please contact **Lonnette Graham**, Southwest Group Manager, at (505) 837-5536 or e-mail her at Lonnette.L.Graham@irs.gov. If no one is available please contact us at (202) 283-9800 and someone will return your call within 24 hours.

Bruce Arnoldussen
Bruce.M.Arnoldussen@irs.gov
 (602) 636-9189

Arizona: Havasupai Tribe, Hualapai Tribe, Hopi Tribe, Navajo Nation -Northern Agency, Tonto Apache

Colorado: Ute Mountain Ute Tribe

Utah: Ute Tribe of the Uintah & Ouray Reservation & Paiute Indian Tribe of Utah

Aaron Coleman
Aaron.H.Coleman@irs.gov
 (623) 643-0489

Arizona: Fort Mojave Indian Tribe, Kaibab-Paiute Tribe, Navajo Nation--Chinle Agency, San Juan Southern Paiute, Yavapai-Apache Nation, Yavapai-Prescott Indian Tribe

New Mexico: Cochiti Pueblo & Zia Pueblo

Jimmy Crook
Jimmy.C.Crook@irs.gov
 (505) 837-5613

New Mexico: Isleta Pueblo, Mescalero Apache Pueblo, Ohkay Ohwingey Pueblo, Pojoaque Pueblo, Sandia Pueblo, Santa Ana Pueblo & Tesuque Pueblo

Tricia Miller
Tricia.L.Miller@irs.gov
 (520) 205-5078

Arizona: Ak-Chin Indian Community, Navajo Nation-Fort Defiance Agency

Colorado: Southern Ute Tribe

New Mexico: Jemez Pueblo, Nambe Pueblo, Picuris Pueblo, Santa Domingo Pueblo

Texas: Ysleta Del Sur Pueblo

Marvin Millsap
Marvin.E.Millsap@irs.gov
 (505) 837-5693

New Mexico: Acoma Pueblo, Jicarilla Apache Tribe, Navajo Nation--Eastern Agency, San Felipe Pueblo, San Ildefonso Pueblo, Santa Clara Pueblo & Taos Pueblo

Theresa Nosie
Theresa.S.Nosie@irs.gov
 (480) 503-7318

Arizona: Fort McDowell Yavapai Nation, Navajo Nation Government, Navajo Nation-Western Agency, Salt River Pima-Maricopa Indian Community, White Mountain Apache Tribe

New Mexico: Laguna Pueblo, Zuni Pueblo

Utah: Skull Valley Band of Goshutes

Michelle Risk
Michelle.L.Risk@irs.gov
 (520) 205-5022

Arizona: Cocopah Indian Tribe, Colorado River Indian Tribes, Fort Yuma-Quechan Indian Tribe, Gila River Indian Community, Pascua Yaqui Tribe, San Carlos Apache Tribe & Tohono O'odham Nation

For a complete listing of ITG Specialists and their assigned tribes and pueblos, go to:

http://www.irs.gov/pub/irs-tege/itg_specialists.pdf

To add your name or e-mail address to our mailing list, please contact us via e-mail at

Michelle.L.Risk@irs.gov, or call Michelle Risk at (520) 205-5022.



Federal Tax Calendar for Fourth Quarter 2009

October 2009

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1	2 * Make a deposit for 9/26-9/29	3
4	5	6	7 * Make a deposit for 9/30-10/2	8	9 * Make a deposit for 10/3-10/6	10
11	12	13 Employees report September tip income to employers if \$20 or more	14	15 * Make a deposit for 10/7-10/9 ** make a deposit for September if under the monthly deposit rule	16 * Make a deposit for 10/10-10/13	17
18	19	20	21 * Make a deposit for 10/14-10/16	22	23 * Make a deposit for 10/17-10/20	24
25	26	27	28 * Make a deposit for 10/21-10/23	29	30 * Make a deposit for 10/24-10/27	31

November 2009

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4 * Make a deposit for 10/28-10/30	5	6 * Make a deposit for 10/31-11/3	7
8	9	10 Employees report October tip income to employers if \$20 or more	11	12 * Make a deposit for 11/4-11/6	13	14
15	16 * Make a deposit for 11/7-11/10 ** make a deposit for October if under the monthly deposit rule	17	18 * Make a deposit for 11/11-11/13	19	20 * Make a deposit for 11/14-11/17	21
22	23	24	25 * Make a deposit for 11/18-11/20	26	27	28
29	30 * Make a deposit for 11/21-11/24					

* = Make a Payroll Deposit if you are under the semi-weekly deposit rule.

** = Make a Monthly Deposit if you qualify under that rule.



December 2009

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2 * Make a deposit for 11/25-11/27	3	4 * Make a deposit for 11/28-12/1	5
6	7	8	9 * Make a deposit for 12/2-12/4	10 Employees report November tip in- come to employers if \$20 or more	11 * Make a deposit for 12/5-12/8	12
13	14	15 ** make a deposit for November if under the monthly deposit rule	16 * Make a deposit for 12/9-12/11	17	18 * Make a deposit for 12/12-12/15	19
20	21	22	23 * Make a deposit for 12/16-12/18	24	25	26
27	28 * Make a deposit for 12/19-12/22	29	30 * Make a deposit for 12/23-12/25	31 		

* = Make a Payroll Deposit if you are under the semi-weekly deposit rule.

** = Make a Monthly Deposit if you qualify under that rule.

NOTE: Deposits made through EFTPS must be initiated at least one day prior to the due dates listed above in order to be timely.

Return Filing Dates

November 2nd

- File Form 941 for the 3rd quarter of 2009. If all deposits were paid on time and in full, file by November 10th.
- File Form 730 and pay the tax on applicable wagers accepted during September.

November 30th

- File Form 730 and pay the tax on applicable wagers accepted during October.

December 31st

- File Form 730 and pay the tax on applicable wagers accepted during November.